

## Article - Tax - General

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§4–105.

(a) Except as otherwise provided in this section, the admissions and amusement tax rate is:

(1) the rate that a county or municipal corporation sets, not exceeding 10% of gross receipts subject to the admissions and amusement tax; or

(2) the rate that the Stadium Authority sets, not exceeding 8% of gross receipts subject to the admissions and amusement tax.

(a–1) (1) Except as provided in paragraphs (2) and (3) of this subsection, the rate of the State admissions and amusement tax imposed on electronic bingo or electronic tip jars under § 4–102(e) of this subtitle is 30% of the net proceeds subject to the tax.

(2) The rate of the State admissions and amusement tax imposed on electronic bingo or electronic tip jars in Calvert County under § 4–102(e) of this subtitle is 33% of the net proceeds subject to the tax.

(3) If net proceeds subject to the State admissions and amusement tax imposed on electronic bingo or electronic tip jars under § 4–102(e) of this subtitle are also subject to an admissions and amusement tax imposed by a county or a municipal corporation under this subtitle:

(i) the rate of the State tax may not exceed a rate that, when combined with the rate of any county or municipal corporation tax, will exceed 35% of the net proceeds; and

(ii) the rate of any county or municipal corporation admissions and amusement tax that is applicable to net proceeds derived from electronic bingo or electronic tip jars may not exceed the rate of the admissions and amusement tax imposed by the county or municipal corporation as of January 1, 2009.

(b) If gross receipts subject to the admissions and amusement tax are also subject to the sales and use tax, a county or a municipal corporation may not set a rate so that, when combined with the sales and use tax, the total tax rate will exceed 11% of the gross receipts.

(c) If gross receipts subject to the admissions and amusement tax imposed by the Stadium Authority are also subject to an admissions and amusement tax imposed by a county or municipal corporation, the county or municipal corporation may not set a rate or collect the tax at a rate so that, when combined with the rate of the Stadium Authority, the total tax rate will exceed 10% of the gross receipts.

(d) A municipal corporation may set an admissions and amusement tax rate that differs from the rate set by the county where the municipal corporation is located.

(e) For purposes of setting admissions and amusement tax rates, a county, a municipal corporation, or the Stadium Authority may:

(1) establish different classes of admissions and amusement charges;  
and

(2) set different rates of tax for those classes.

(f) The admissions and amusement tax that a county, a municipal corporation, or the Stadium Authority may impose on a reduced charge or free admission is:

(1) 5 cents, if the charge for any other admission is 50 cents or less;

(2) 10 cents, if the charge for any other admission is more than 50 cents but does not exceed \$1; and

(3) 15 cents, if the charge for any other admission is more than \$1.

(g) If a county, a municipal corporation, or the Stadium Authority changes an admissions and amusement tax rate or changes a class to which a rate applies, the county, municipal corporation, or Stadium Authority shall give the Comptroller notice of the change at least 60 days before the effective date of the change.

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